



सीमा शुल्क (निवारक) के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
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C.No. VIII/09/02/2017-Cus.Tech

Date: 26.12.2017

STANDING ORDER No. 12 /2017-Cus.

**Subject:- Refund/Claim of Countervailing duty as Duty Drawback -
Regarding.**

Attention of all the Customs Officers of Hqrs. Office, CPC, Vijayawada and the Officers working in field formations i.e. Krishnapatnam Customs House, ICD, Marripalem and Kakinada Customs House, Customs Preventive Divisions and the CFSs is invited to CBEC's Circular No. 49/2017-Cus, dated 12.12.2017 issued from F.No.609/97/2017-DBK on the above subject.

2. Your attention is invited to the Circular Nos. 106/95-Cus dated 11.10.1995 and 23/2015- Cus dated 29.9.2015 regarding refund claim of Anti-Dumping Duty and Safeguard Duties as Duty Drawback respectively.

3. With respect to Countervailing Duties which are leviable under section 9 of the Customs Tariff Act, the Board clarifies that these are rebatable as Drawback in terms of Section 75 of the Customs Act. Since Countervailing Duties are not taken into consideration while fixing All Industry Rates of Duty Drawback, the Drawback of such Countervailing Duties can be claimed under an application for Brand Rate under Rule 6 or Rule 7 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 and/or the Customs and Central Excise Duties Drawback Rules, 2017, as the case may be. This would necessarily mean that drawback shall be admissible only where the inputs that suffered Countervailing Duties were actually

used in the goods exported as confirmed by the verification conducted for fixation of Brand Rate.

4. Where imported goods subject to Countervailing Duties are exported out of the country as such, then the Drawback payable under Section 74 of the Customs Act, 1962 would also include the incidence of Countervailing Duties as part of total duties paid, subject to fulfilment of other conditions.

5. Difficulties, if any, in implementation of this Standing order may be brought to the notice of the Commissioner of Customs (Preventive), Vijayawada.


(SUDHA KOKA)
COMMISSIONER

To

1. The Joint Commissioner of Customs, Krishnapatnam Customs House, Mutukuru, S.P.S.R., Nellore District.
2. The Joint Commissioner of Customs, Kakinada Customs House, Kakinada, E.G. District.
3. The Assistant/Deputy Commissioner of Customs, ICD, Marripalem, Guntur.
4. The Assistant/Deputy Commissioner of Customs, Customs Preventive Divisions, Ongole/Kakinada/Visakhapatnam.
5. Copy to Computer Section, CPC, Hqrs. Office, Vijayawada to upload into website.
6. Copy Submitted to
The Chief Commissioner of Customs & Central Tax, Visakhapatnam Zone,
G. S.T. Bhavan, Port area, Visakhapatnam.

Notice Board